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1 contact with the elder-adult-at-risk agency, agency, as defined in s. 48.981 (1) (ag),  
2 sheriff or police department, or adult-at-risk agency, or county department, as  
3 defined in s. 48.02 (2g), without first receiving a request for release of the treatment  
4 record from the elder-adult-at-risk agency, adult-at-risk agency, or county  
5 department.”.

6 \*b0184/P5.2\***586.** Page 622, line 18: after that line insert:

7 “\*b0184/P5.2\*SECTION 1238m. 59.25 (3) (gm) of the statutes is created to read:

8 59.25 (3) (gm) Deposit all moneys received under s. 973.0455 (2) into a crime  
9 prevention fund and, on order of the crime board under s. 59.54 (28) (d), make grant  
10 payments as the crime board directs.”.

11 \*b0328/1.4\***587.** Page 622, line 18: after that line insert:

12 “\*b0328/1.4\*SECTION 1238t. 59.25 (3) (rm) of the statutes is repealed.”.

13 \*b0184/P5.3\***588.** Page 622, line 19: after that line insert:

14 “\*b0184/P5.3\*SECTION 1239m. 59.40 (2) (n) of the statutes is amended to read:

15 59.40 (2) (n) Pay monthly to the treasurer the amounts required by s. 302.46  
16 (1) for the jail assessment surcharge and the amounts required by s. 973.0455 (2).  
17 The payments shall be made by the 15th day of the month following receipt thereof.”.

18 ✓ \*b0349/2.6\***589.** Page 623, line 7: delete lines 7 to 13 and substitute: ret

19 “\*b0349/2.6\*SECTION 1242e. 59.43 (2) (i) of the statutes is amended to read:

20 Insert  
623-07 59.43 (2) (i) ~~Except as provided in par. (L), for~~ For recording certificates and for  
21 preparing and mailing documents under s. 867.045 or 867.046, \$25. G

22 \*b0349/2.6\*SECTION 1242g. 59.43 (2) (L) of the statutes is repealed.”.

23 ✓ \*b0184/P5.4\***590.** Page 623, line 13: after that line insert:

24 “\*b0184/P5.4\*SECTION 1243m. 59.54 (28) of the statutes is created to read:

Insert  
623-13

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1           59.54 (28) CRIME PREVENTION FUNDING BOARD. (a) In this subsection:

2           1. “Chief elected official” means the mayor of a city or, if the city is organized  
3 under subch. I of ch. 64, the president of the council of that city, the village president  
4 of a village, or the town board chairperson of a town.

5           2. “Crime board” means the crime prevention funding board that is created  
6 under this subsection.

7           3. “Municipality” means a city, village, or town.

8           (b) There is created in each county, in which the treasurer receives moneys and  
9 deposits them as described in s. 59.25 (3) (gm), a crime board. The funds in such an  
10 account may be distributed upon the direction of the crime board under par. (d). The  
11 crime board shall meet, and its members may receive no compensation, other than  
12 reimbursement for actual and reasonable expenses incurred in the performance of  
13 their duties. Members shall serve for the terms that are determined by the crime  
14 board.

15           (c) A county crime board shall consist of the following members:

16           1. The district attorney, or his or her designee.

17           2. The sheriff, or his or her designee.

18           3. One of the following county officials, or his or her designee:

19           a. The county executive.

20           b. If the county does not have a county executive, the county administrator.

21           c. The chairperson of the county board of supervisors, or his or her designee,  
22 if the county does not have a county executive or a county administrator.

23           4. The chief elected official of the largest municipality in the county, as  
24 determined by population, or his or her designee.

1           5. A person chosen by a majority vote of the sheriff and all of the chiefs of police  
2 departments that are located wholly or partly within the county.

3           6. A person chosen by the county's public defender's office.

4           (d) 1. The crime board may solicit applications for grants in a format  
5 determined by the crime board, and may vote to direct the treasurer to distribute  
6 grants to applicants from moneys in the crime prevention fund under s. 59.25 (3)  
7 (gm). The crime board may direct the treasurer to distribute grants to any of the  
8 following entities, in amounts determined by the crime board:

9           a. One or more private nonprofit organizations within the county that has as  
10 its primary purpose preventing crime, providing a funding source for crime  
11 prevention programs, encouraging the public to report crime, or assisting law  
12 enforcement agencies in the apprehension of criminal offenders.

13           b. A law enforcement agency within the county that has a crime prevention  
14 fund, if the contribution is credited to the crime prevention fund and is used for crime  
15 prevention purposes.

16           2. Not less than 50 percent of the payments made under subd. 1. shall be made  
17 to one or more organizations described in subd. 1. a.

18           (e) Annually, the crime board shall submit a report on its activities to the clerk  
19 of court for the county that distributed the funds, to the county board, and to the  
20 legislative bodies of each municipality that is located wholly or partly within the  
21 county. The report shall contain at least all of the following information for the year  
22 to which the report relates:

23           1. The name and address of each entity that received a grant, including contact  
24 information for the leadership of the entity.

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1           2. A full accounting of all funds disbursed by the treasurer at the direction of  
2           the crime board, including the amount of the funds disbursed, the dates of disbursal,  
3           and the purposes for which the grant was made.

4           (f) Annually, each recipient of a grant awarded under this subsection shall  
5           submit a report on its activities to all of the entities specified in par. (e). The report  
6           shall contain at least all of the following information for the year to which the report  
7           relates:

8           1. The name and address of the entity.

9           2. The name and address, and title, of each member of the governing body of  
10          the entity.

11          3. The purposes for which the grant money was spent.

12          4. A detailed accounting of all receipts and expenditures of the entity that relate  
13          to the grant money. *end of insert 623-13*

14          5. The balance of any funds remaining.".

15          ✓ **\*b0077/2.2\*591.** Page 624, line 7: after "s. 59.69." insert "An ordinance  
*Insert* 16 enacted under this subsection is subject to the strict conformity requirements under  
*624-7* 17 s. 281.33 (3m).".

18          ✓ **\*b0349/2.7\*592.** Page 624, line 14: after that line insert:

19          **\*b0349/2.7\*SECTION 1247d.** 59.72 (2) (a) of the statutes is renumbered 59.72

20          (2) (a) (intro.) and amended to read:

*Insert* 21          59.72 (2) (a) (intro.) ~~If the county has established a county assessor system~~  
*624-14* 22          ~~under s. 70.99, the~~ No later than June 30, 2017, the board shall provide post on the  
23          Internet access to countywide property, in a searchable format determined by the

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1 department of administration, the following information related to individual land  
2 parcels:

3 1. Property tax assessment data, and, if the county maintains land records that  
4 identify the as provided to the county by municipalities, including the assessed value  
5 of land, the assessed value of improvements, the total assessed value, the class of  
6 property, as specified in s. 70.32 (2) (a), the estimated fair market value, and the total  
7 property tax.

8 2. Any zoning classification of individual parcels, the board shall post on the  
9 Internet land records that identify the zoning classification of individual parcels  
10 information maintained by the county.

11 **\*b0349/2.7\*SECTION 1247h.** 59.72 (2) (a) 3. of the statutes is created to read:

12 59.72 (2) (a) 3. Any property address information maintained by the county.

13 **\*b0349/2.7\*SECTION 1247p.** 59.72 (2) (a) 4. of the statutes is created to read:

14 59.72 (2) (a) 4. Any acreage information maintained by the county.

15 **\*b0349/2.7\*SECTION 1247t.** 59.72 (3) (b) of the statutes is amended to read:

16 59.72 (3) (b) Within 2 years after the land information office is established,  
17 develop and receive approval for a countywide plan for land records modernization.  
18 For any county in which land records are not accessible on the Internet, the plan shall  
19 include a goal of providing access to public land records on the Internet. The plan  
20 shall be submitted for approval to the department of administration under s. 16.967  
21 (3) (e). No later than January 1, 2014, and by January 1 every 3 years thereafter, the  
22 land information office shall update the plan and receive approval from the  
23 department of administration of the updated plan. A plan under this paragraph  
24 shall comply with the standards developed by the department of administration  
25 under s. 16.967 (3) (cm)."

end of  
insert 624-14

1 ✓ ✓ \*b0349/2.8\*593. Page 624, line 19: delete "~~par.~~ pars. (b) and (c)" and  
2 substitute "par. (b)".

3 ✓ ✓ \*b0349/2.9\*594. Page 624, line 25: delete the material beginning with that  
4 line and ending with page 625, line 8.

5 ✓ ✓ \*b0349/2.10\*595. Page 625, line 8: after that line insert:

6 \*\*b0349/2.10\*SECTION 1250g. 59.72 (5) (b) 3. of the statutes is amended to  
7 read:

8 59.72 (5) (b) 3. The county uses \$6 of each \$8 the fee retained under this  
9 paragraph to satisfy the requirements of sub. (2) (a), or, if the county has satisfied  
10 the requirements of sub. (2) (a), to develop, implement, and maintain the countywide  
11 plan for land records modernization and \$2 of each \$8 fee retained under this  
12 paragraph for the provision of land information on the Internet, including the  
13 county's land information records relating to housing."

14 ✓ ✓ \*b0141/3.1\*595. Page 625, line 14: after "employee" insert ", except as  
15 provided in s. 66.0502 (4) (b)."

16 ✓ ✓ \*b0077/2.3\*596. Page 625, line 23: after "s. 60.62." insert "An ordinance  
17 enacted under this paragraph is subject to the strict conformity requirements under  
18 s. 281.33 (3m)."

19 ✓ ✓ \*b0077/2.4\*597. Page 626, line 19: after "s. 61.35." insert "An ordinance  
20 enacted under this subsection is subject to the strict conformity requirements under  
21 s. 281.33 (3m)."

1 ✓ ✓ \*b0077/2.5\***598.** Page 628, line 2: after "s. 62.23." insert "An ordinance

2 enacted under this subsection is subject to the strict conformity requirements under  
Insert 628-32 s. 281.33 (3m).".

4 ✓ ✓ \*b0136/P3.16\***599.** Page 629, line 21: after that line insert:

5 \*b0136/P3.16\***SECTION 1265t.** 66.0137 (3) of the statutes is amended to read:

6 66.0137 (3) HEALTH INSURANCE FOR UNEMPLOYED PERSONS. Any municipality or

7 county may purchase health or dental insurance for unemployed persons residing in

8 the municipality or county who are not eligible for medical assistance under s. 49.46,

9 49.468, 49.47, or 49.471 (4) (a) or (b).".

10 ✓ \*b0145/2.1\***600.** Page 630, line 16: after that line insert:

11 \*b0145/2.1\***SECTION 1269m.** 66.0418 of the statutes is created to read:

12 **66.0418 Prohibition of local regulation of certain foods, beverages. (1)**

13 In this section "political subdivision" means a city, village, town, or county.

14 (2) (a) No political subdivision may enact an ordinance or adopt a resolution  
15 that prohibits or restricts the sale of food or nonalcoholic beverages based on the  
16 number of calories, portion size, or other nutritional criteria of the food or  
17 nonalcoholic beverage.

18 (b) If a political subdivision has enacted an ordinance or adopted a resolution  
19 before the effective date of this paragraph .... [LRB inserts date], that is inconsistent  
20 with par. (a), the ordinance or resolution does not apply and may not be enforced.".

21 ✓ \*b0146/1.1\***601.** Page 630, line 16: after that line insert:

22 \*b0146/1.1\***SECTION 1269i.** 66.0404 of the statutes is created to read:

23 **66.0404 Mobile tower siting regulations. (1) DEFINITIONS.** In this section:

1 (a) “Antenna” means communications equipment that transmits and receives  
2 electromagnetic radio signals and is used in the provision of mobile services.

3 (b) “Application” means an application for a permit under this section to engage  
4 in an activity specified in sub. (2) (a) or a class 2 collocation.

5 (c) “Building permit” means a permit issued by a political subdivision that  
6 authorizes an applicant to conduct construction activity that is consistent with the  
7 political subdivision’s building code.

8 (d) “Class 1 collocation” means the placement of a new mobile service facility  
9 on an existing support structure such that the owner of the facility does not need to  
10 construct a free standing support structure for the facility but does need to engage  
11 in substantial modification.

12 (e) “Class 2 collocation” means the placement of a new mobile service facility  
13 on an existing support structure such that the owner of the facility does not need to  
14 construct a free standing support structure for the facility or engage in substantial  
15 modification.

16 (f) “Collocation” means class 1 or class 2 collocation or both.

17 (g) “Distributed antenna system” means a network of spatially separated  
18 antenna nodes that is connected to a common source via a transport medium and that  
19 provides mobile service within a geographic area or structure.

20 (h) “Equipment compound” means an area surrounding or adjacent to the base  
21 of an existing support structure within which is located mobile service facilities.

22 (i) “Existing structure” means a support structure that exists at the time a  
23 request for permission to place mobile service facilities on a support structure is filed  
24 with a political subdivision.



1 (j) “Fall zone” means the area over which a mobile support structure is designed  
2 to collapse.

3 (k) “Mobile service” has the meaning given in 47 USC 153 (33).

4 (L) “Mobile service facility” means the set of equipment and network  
5 components, including antennas, transmitters, receivers, base stations, power  
6 supplies, cabling, and associated equipment, that is necessary to provide mobile  
7 service to a discrete geographic area, but does not include the underlying support  
8 structure.

9 (m) “Mobile service provider” means a person who provides mobile service.

10 (n) “Mobile service support structure” means a freestanding structure that is  
11 designed to support a mobile service facility.

12 (o) “Permit” means a permit, other than a building permit, or approval issued  
13 by a political subdivision which authorizes any of the following activities by an  
14 applicant:

15 1. A class 1 collocation.

16 2. A class 2 collocation.

17 3. The construction of a mobile service support structure.

18 (p) “Political subdivision” means a city, village, town, or county.

19 (q) “Public utility” has the meaning given in s. 196.01 (5).

20 (r) “Search ring” means a shape drawn on a map to indicate the general area  
21 within which a mobile service support structure should be located to meet radio  
22 frequency engineering requirements, taking into account other factors including  
23 topography and the demographics of the service area.

1 (s) “Substantial modification” means the modification of a mobile service  
2 support structure, including the mounting of an antenna on such a structure, that  
3 does any of the following:

4 1. For structures with an overall height of 200 feet or less, increases the overall  
5 height of the structure by more than 20 feet.

6 2. For structures with an overall height of more than 200 feet, increases the  
7 overall height of the structure by 10 percent or more.

8 3. Measured at the level of the appurtenance added to the structure as a result  
9 of the modification, increases the width of the support structure by 20 feet or more,  
10 unless a larger area is necessary for collocation.

11 4. Increases the square footage of an existing equipment compound to a total  
12 area of more than 2,500 square feet.

13 (t) “Support structure” means an existing or new structure that supports or can  
14 support a mobile service facility, including a mobile service support structure, utility  
15 pole, water tower, building, or other structure.

16 (u) “Utility pole” means a structure owned or operated by an alternative  
17 telecommunications utility, as defined in s. 196.01 (1d); public utility, as defined in  
18 s. 196.01 (5); telecommunications utility, as defined in s. 196.01 (10); political  
19 subdivision; or cooperative association organized under ch. 185; and that is designed  
20 specifically for and used to carry lines, cables, or wires for telecommunications  
21 service, as defined in s. 182.017 (1g) (cq); video service, as defined in s. 66.0420 (2)  
22 (y); for electricity; or to provide light.

23 (2) NEW CONSTRUCTION OR SUBSTANTIAL MODIFICATION OF FACILITIES AND SUPPORT  
24 STRUCTURES. (a) Subject to the provisions and limitations of this section, a political

1 subdivision may enact a zoning ordinance under s. 59.69, 60.61, or 62.23 to regulate  
2 any of the following activities:

3 1. The siting and construction of a new mobile service support structure and  
4 facilities.

5 2. With regard to a class 1 collocation, the substantial modification of an  
6 existing support structure and mobile service facilities.

7 (b) If a political subdivision regulates an activity described under par. (a), the  
8 regulation shall prescribe the application process which a person must complete to  
9 engage in the siting, construction, or modification activities described in par. (a). The  
10 application shall be in writing and shall contain all of the following information:

11 1. The name and business address of, and the contact individual for, the  
12 applicant.

13 2. The location of the proposed or affected support structure.

14 3. The location of the proposed mobile service facility.

15 4. If the application is to substantially modify an existing support structure,  
16 a construction plan which describes the proposed modifications to the support  
17 structure and the equipment and network components, including antennas,  
18 transmitters, receivers, base stations, power supplies, cabling, and related  
19 equipment associated with the proposed modifications.

20 5. If the application is to construct a new mobile service support structure, a  
21 construction plan which describes the proposed mobile service support structure and  
22 the equipment and network components, including antennas, transmitters,  
23 receivers, base stations, power supplies, cabling, and related equipment to be placed  
24 on or around the new mobile service support structure.

1           6. If an application is to construct a new mobile service support structure, an  
2       explanation as to why the applicant chose the proposed location and why the  
3       applicant did not choose collocation, including a sworn statement from an individual  
4       who has responsibility over the placement of the mobile service support structure  
5       attesting that collocation within the applicant's search ring would not result in the  
6       same mobile service functionality, coverage, and capacity; is technically infeasible;  
7       or is economically burdensome to the mobile service provider.

8           (c) If an applicant submits to a political subdivision an application for a permit  
9       to engage in an activity described under par. (a), which contains all of the information  
10      required under par. (b), the political subdivision shall consider the application  
11      complete. If the political subdivision does not believe that the application is  
12      complete, the political subdivision shall notify the applicant in writing, within 10  
13      days of receiving the application, that the application is not complete. The written  
14      notification shall specify in detail the required information that was incomplete. An  
15      applicant may resubmit an application as often as necessary until it is complete.

16          (d) Within 90 days of its receipt of a complete application, a political subdivision  
17      shall complete all of the following or the applicant may consider the application  
18      approved, except that the applicant and the political subdivision may agree in  
19      writing to an extension of the 90 day period:

20          1. Review the application to determine whether it complies with all applicable  
21      aspects of the political subdivision's building code and, subject to the limitations in  
22      this section, zoning ordinances.

23          2. Make a final decision whether to approve or disapprove the application.

24          3. Notify the applicant, in writing, of its final decision.

1           4. If the decision is to disapprove the application, include with the written  
2 notification substantial evidence which supports the decision.

3           (e) A political subdivision may disapprove an application if an applicant refuses  
4 to evaluate the feasibility of collocation within the applicant's search ring and  
5 provide the sworn statement described under par. (b) 6.

6           (f) A party who is aggrieved by the final decision of a political subdivision under  
7 par. (d) 2. may bring an action in the circuit court of the county in which the proposed  
8 activity, which is the subject of the application, is to be located.

9           (g) If an applicant provides a political subdivision with an engineering  
10 certification showing that a mobile service support structure, or an existing  
11 structure, is designed to collapse within a smaller area than the set back or fall zone  
12 area required in a zoning ordinance, that zoning ordinance does not apply to such a  
13 structure unless the political subdivision provides the applicant with substantial  
14 evidence that the engineering certification is flawed.

15           (h) A political subdivision may regulate the activities described under par. (a)  
16 only as provided in this section.

17           (i) If a political subdivision has in effect on the effective date of this subdivision  
18 .... [LRB inserts date], an ordinance that applies to the activities described under par.  
19 (a) and the ordinance is inconsistent with this section, the ordinance does not apply  
20 to, and may not be enforced against, the activity.

21           **(3) COLLOCATION ON EXISTING SUPPORT STRUCTURES.** (a) 1. A class 2 collocation  
22 is a permitted use under ss. 59.69, 60.61, and 62.23.

23           2. If a political subdivision has in effect on the effective date of this subdivision  
24 .... [LRB inserts date], an ordinance that applies to a class 2 collocation and the

1 ordinance is inconsistent with this section, the ordinance does not apply to, and may  
2 not be enforced against, the class 2 collocation.

3 3. A political subdivision may regulate a class 2 collocation only as provided in  
4 this section.

5 4. A class 2 collocation is subject to the same requirements for the issuance of  
6 a building permit to which any other type of commercial development or land use  
7 development is subject.

8 (b) If an applicant submits to a political subdivision an application for a permit  
9 to engage in a class 2 collocation, the application shall contain all of the information  
10 required under sub. (2) (b) 1. to 3., in which case the political subdivision shall  
11 consider the application complete. If any of the required information is not in the  
12 application, the political subdivision shall notify the applicant in writing, within 5  
13 days of receiving the application, that the application is not complete. The written  
14 notification shall specify in detail the required information that was incomplete. An  
15 applicant may resubmit an application as often as necessary until it is complete.

16 (c) Within 45 days of its receipt of a complete application, a political subdivision  
17 shall complete all of the following or the applicant may consider the application  
18 approved, except that the applicant and the political subdivision may agree in  
19 writing to an extension of the 45 day period:

- 20 1. Make a final decision whether to approve or disapprove the application.  
21 2. Notify the applicant, in writing, of its final decision.  
22 3. If the application is approved, issue the applicant the relevant permit.  
23 4. If the decision is to disapprove the application, include with the written  
24 notification substantial evidence which supports the decision.

1 (d) A party who is aggrieved by the final decision of a political subdivision under  
2 par. (c) 1. may bring an action in the circuit court of the county in which the proposed  
3 activity, which is the subject of the application, is to be located.

4 (4) LIMITATIONS. With regard to an activity described in sub. (2) (a) or a class  
5 2 collocation, a political subdivision may not do any of the following:

6 (a) Impose environmental testing, sampling, or monitoring requirements, or  
7 other compliance measures for radio frequency emissions, on mobile service facilities  
8 or mobile radio service providers.

9 (b) Enact an ordinance imposing a moratorium on the permitting, construction,  
10 or approval of any such activities.

11 (c) Enact an ordinance prohibiting the placement of a mobile service support  
12 structure in particular locations within the political subdivision.

13 (d) Charge a mobile radio service provider a fee in excess of one of the following  
14 amounts:

15 1. For a permit for a class 2 collocation, the lesser of \$500 or the amount charged  
16 by a political subdivision for a building permit for any other type of commercial  
17 development or land use development.

18 2. For a permit for an activity described in sub. (2) (a), \$3,000.

19 (e) Charge a mobile radio service provider any recurring fee for an activity  
20 described in sub. (2) (a) or a class 2 collocation.

21 (f) Permit 3rd party consultants to charge the applicant for any travel expenses  
22 incurred in the consultant's review of mobile service permits or applications.

23 (g) Disapprove an application to conduct an activity described under sub. (2)  
24 (a) based solely on aesthetic concerns.

1 (gm) Disapprove an application to conduct a class 2 collocation on aesthetic  
2 concerns.

3 (h) Enact or enforce an ordinance related to radio frequency signal strength or  
4 the adequacy of mobile service quality.

5 (i) Impose a surety requirement, unless the requirement is competitively  
6 neutral, nondiscriminatory, and commensurate with the historical record for surety  
7 requirements for other facilities and structures in the political subdivision which fall  
8 into disuse. There is a rebuttable presumption that a surety requirement of \$20,000  
9 or less complies with this paragraph.

10 (j) Prohibit the placement of emergency power systems.

11 (k) Require that a mobile service support structure be placed on property owned  
12 by the political subdivision.

13 (L) Disapprove an application based solely on the height of the mobile service  
14 support structure or on whether the structure requires lighting.

15 (m) Condition approval of such activities on the agreement of the structure or  
16 mobile service facility owner to provide space on or near the structure for the use of  
17 or by the political subdivision at less than the market rate, or to provide the political  
18 subdivision other services via the structure or facilities at less than the market rate.

19 (n) Limit the duration of any permit that is granted.

20 (o) Require an applicant to construct a distributed antenna system instead of  
21 either constructing a new mobile service support structure or engaging in  
22 collocation.

23 (p) Disapprove an application based on an assessment by the political  
24 subdivision of the suitability of other locations for conducting the activity.



1 (q) Require that a mobile service support structure, existing structure, or  
2 mobile service facilities have or be connected to backup battery power.

3 (r) Impose a setback or fall zone requirement for a mobile service support  
4 structure that is different from a requirement that is imposed on other types of  
5 commercial structures.

6 (s) Consider an activity a substantial modification under sub. (1) (s) 1. or 2. if  
7 a greater height is necessary to avoid interference with an existing antenna.

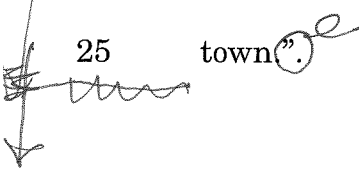
8 (t) Consider an activity a substantial modification under sub. (1) (s) 3. if a  
9 greater protrusion is necessary to shelter the antenna from inclement weather or to  
10 connect the antenna to the existing structure by cable.

11 (u) Limit the height of a mobile service support structure to under 200 feet.

12 (v) Condition the approval of an application on, or otherwise require, the  
13 applicant's agreement to indemnify or insure the political subdivision in connection  
14 with the political subdivision's exercise of its authority to approve the application.

15 (w) Condition the approval of an application on, or otherwise require, the  
16 applicant's agreement to permit the political subdivision to place at or collocate with  
17 the applicant's support structure any mobile service facilities provided or operated  
18 by, whether in whole or in part, a political subdivision or an entity in which a political  
19 subdivision has a governance, competitive, economic, financial or other interest.

20 (5) APPLICABILITY. If a county enacts an ordinance as described under sub. (2)  
21 the ordinance applies only in the unincorporated parts of the county, except that if  
22 a town enacts an ordinance as described under sub. (2) after a county has so acted,  
23 the county ordinance does not apply, and may not be enforced, in the town, except  
24 that if the town later repeals its ordinance, the county ordinance applies in that  
25 town.



1 ~~\*b0266/2.1\*602.~~ Page 630, line 16: after that line insert:

2 ~~“\*b0266/2.1\*SECTION 1269k.~~ 66.0406 of the statutes is created to read:

3 **66.0406 Radio broadcast service facility regulations. (1) DEFINITIONS.**

4 In this section:

5 (a) “Political subdivision” means any city, village, town, or county.

6 (b) “Radio broadcast services” means the regular provision of a commercial or  
7 noncommercial service involving the transmission, emission, or reception of radio  
8 waves for the transmission of sound or images in which the transmissions are  
9 intended for direct reception by the general public.

10 (c) “Radio broadcast service facilities” means commercial or noncommercial  
11 facilities, including antennas and antenna support structures, intended for the  
12 provision of radio broadcast services.

13 **(2) LIMITATIONS ON LOCAL REGULATION.** Beginning on May 1, 2013, if a political  
14 subdivision enacts an ordinance, adopts a resolution, or takes any other action that  
15 affects the placement, construction, or modification of radio broadcast service  
16 facilities, the ordinance, resolution, or other action may not take effect unless all of  
17 the following apply:

18 (a) The ordinance, resolution, or other action has a reasonable and clearly  
19 defined public health or safety objective, and reflects the minimum practical  
20 regulation that is necessary to accomplish that objective.

21 (b) The ordinance, resolution, or other action reasonably accommodates radio  
22 broadcast services and does not prohibit, or have the effect of prohibiting, the  
23 provision of such services in the political subdivision.

1 (3) CONTINUED APPLICATION OF EXISTING REGULATIONS. If a political subdivision  
2 has in effect on May 1, 2013, an ordinance or resolution that is inconsistent with the  
3 requirements that are specified in sub. (2) for an ordinance, resolution, or other  
4 action to take effect, the existing ordinance or resolution does not apply, and may not  
5 be enforced, to the extent that it is inconsistent with the requirements that are  
6 specified in sub. (2).

7 (4) DENIAL OF PLACEMENT, CONSTRUCTION, OR MODIFICATION OF FACILITIES. If a  
8 political subdivision denies a request by any person to place, construct, or modify  
9 radio broadcast service facilities in the political subdivision, the denial may be based  
10 only on the political subdivision's public health or safety concerns. The political  
11 subdivision must provide the requester with a written denial of the requester's  
12 request, and the political subdivision must provide the requester with substantial  
13 written evidence which supports the reasons for the the political subdivision's  
14 action." *End of insert 630-16*

15 ✓ ✓ **\*b0141/2.1\*603.** Page 631, line 4: delete lines 4 to 6 and substitute:

16 "(4) (a) This section does not affect any statute that requires residency within  
17 the jurisdictional limits of any local governmental unit or any provision of law that  
18 requires residency in this state.

19 (b) Subject to par. (c), a local governmental unit may impose a residency  
20 requirement on law enforcement, fire, or emergency personnel that requires such  
21 personnel to reside within 15 miles of the jurisdictional boundaries of the local  
22 governmental unit.

23 (c) If the local governmental unit is a county, the county may impose a residency  
24 requirement on law enforcement, fire, or emergency personnel that requires such

1 personnel to reside within 15 miles of the jurisdictional boundaries of the city, village,  
2 or town to which the personnel are assigned." *end of inset 631-4*

3 ✓ **\*b0142/3.1\*604.** Page 631, line 7: delete lines 7 to 16 and substitute:

4 **\*b0142/3.1\*SECTION 1271m.** 66.0602 (2m) of the statutes is renumbered  
5 66.0602 (2m) (a) and amended to read:

*Inset 631-7*  
6 66.0602 (2m) (a) If a political subdivision's levy for the payment of any general  
7 obligation debt service, including debt service on debt issued or reissued to fund or  
8 refund outstanding obligations of the political subdivision and interest on  
9 outstanding obligations of the political subdivision, on debt originally issued before  
10 July 1, 2005, is less in the current year than it was in the previous year, the political  
11 subdivision shall reduce its levy limit in the current year by an amount equal to the  
12 amount that its levy was reduced as described in this subsection. This subsection  
13 does not apply to any a political subdivision that in any year in which the political  
14 subdivision does not increase its levy increase limit as allowed under sub. (3) (f) 1.

15 **\*b0142/3.1\*SECTION 1271p.** 66.0602 (2m) (b) of the statutes is created to read:

16 66.0602 (2m) (b) 1. In this paragraph, "covered service" means garbage  
17 collection, fire protection, snow plowing, street sweeping, or storm water  
18 management.

19 2. Except as provided in subd. 4., if a political subdivision receives revenues  
20 that are designated to pay for a covered service that was funded in 2013 by the levy  
21 of the political subdivision, the political subdivision shall reduce its levy limit in the  
22 current year by an amount equal to the estimated amount of fee revenue collected  
23 for providing the covered service, less any previous reductions made under this  
24 subdivision.

↓

3. Except as provided in subd. 4, if a political subdivision receives payments in lieu of taxes that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by the estimated amount of payments in lieu of taxes received by the political subdivision to pay for the covered service, less any previous reductions made under this subdivision.

4. The requirement under subd. 2. or 3. does not apply if the governing body of the political subdivision adopts a resolution that the levy limit should not be reduced and if the resolution is approved in a referendum. The procedure under sub. (4) applies to a referendum under this subdivision, except that the resolution and referendum question need not specify an amount of increase in the levy limit or the length of time for which the levy limit increase will apply and the referendum question need not follow the question format under sub. (4) (c).<sup>end of insert</sup>

✓ ✓ **\*b0143/1.2\*606.** Page 631, line 23: delete “0.5” and substitute “0.5 1.5”. 631-7

✓ **\*b0143/1.3\*607.** Page 632, line 4: after that line insert:

**\*b0143/1.3\*SECTION 1274c.** 66.0602 (3) (f) 3. a. of the statutes is amended to read:

Insert  
632-4  
66.0602 (3) (f) 3. a. With regard to a city, village, or county, if the governing body consists of at least 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a three-quarters majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

**\*b0143/1.3\*SECTION 1274d.** 66.0602 (3) (f) 3. b. of the statutes is amended to read:

↓

1           66.0602 (3) (f) 3. b. With regard to a city, village, or county, if the governing body  
2 consists of fewer than 5 members, by a majority vote of the governing body if the  
3 increase is 0.5 percent or less and by a two-thirds majority vote of the governing body  
4 if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

5           **\*b0143/1.3\*SECTION 1274e.** 66.0602 (3) (f) 3. c. of the statutes is amended to  
6 read:

↓ 7           66.0602 (3) (f) 3. c. With a regard to a town, by a majority vote of the annual  
8 town meeting, or a special town meeting, if the town board has adopted a resolution  
9 approving of the adjustment by a majority vote of the town board if the increase is  
10 0.5 percent or less and by a two-thirds majority vote of the town board if the increase  
11 is more than 0.5 percent, up to a maximum increase of 1.5 percent. *End of insert 632-4*

12 ✓ ✓ **\*b0144/1.1\*608.** Page 632, line 5: after that line insert:

13 **\*\*b0144/1.1\*SECTION 1275e.** 66.0602 (5) of the statutes is amended to read:

*Insert 632-5*  
14           66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than  
15 2,000 3,000 may exceed the levy increase limit otherwise applicable under this  
16 section to the town if the town board adopts a resolution supporting an increase and  
17 places the question on the agenda of an annual town meeting or a special town  
18 meeting and if the annual or special town meeting adopts a resolution endorsing the  
19 town board's resolution. The limit otherwise applicable to the town under this  
20 section is increased in the next fiscal year by the percentage approved by a majority  
21 of those voting on the question. Within 14 days after the adoption of the resolution,  
22 the town clerk shall certify the results of the vote to the department of revenue.

23 ✓ ✓ **\*b0015/P6.2\*609.** Page 633, line 2: after that line insert:

1 **\*b0015/P6.2\*SECTION 1277g.** 66.0721 (1) (b) of the statutes is amended to  
2 read:

3 66.0721 (1) (b) "Eligible farmland" means land that is eligible for farmland  
4 preservation tax credits under ss. 71.58 to 71.61 or 71.613 or for a grant under s.  
5 91.90.".

6 ✓ **\*b0087/P2.2\*610.** Page 633, line 2: after that line insert:

7 **\*b0087/P2.2\*SECTION 1277m.** 67.035 of the statutes is amended to read:

8 **67.035 Tax limitations not applicable to debt levies.** All taxes levied or  
9 to be levied by any municipality proceeding under this chapter for the purpose of  
10 paying principal and interest on valid bonds or notes, other than noncapital notes,  
11 as defined in s. 38.16 (3) (a) 2r., now or hereafter outstanding shall be without  
12 limitation notwithstanding any legislative limitation now or heretofore existing, and  
13 all such limitations are repealed insofar as they apply to taxes levied or to be levied  
14 to pay principal and interest upon such bonds or notes."

15 ✓ ~~**\*b0244/3.1\*611.** Page 633, line 2: after that line insert:~~

16 ~~**\*b0244/3.1\*SECTION 1277m.** 66.1113 (2) (a) of the statutes is amended to~~  
17 read:

18 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds  
19 vote of the members of the governing body who are present when the vote is taken,  
20 may enact an ordinance or adopt a resolution declaring itself to be a premier resort  
21 area if, except as provided in pars. (e), (f), (g), ~~and (h),~~ and (i), at least 40% of the  
22 equalized assessed value of the taxable property within such political subdivision is  
23 used by tourism-related retailers.

↓

1       **\*b0244/3.1\*SECTION 1277mc.** 66.1113 (2) (b) of the statutes is amended to  
2 read:

3       66.1113 (2) (b) Subject to pars. (g) ~~and~~, (h), and (i), a political subdivision that  
4 is a premier resort area may impose the tax under s. 77.994.

5       **\*b0244/3.1\*SECTION 1277me.** 66.1113 (2) (i) of the statutes is created to read:

6       66.1113 (2) (i) The village of Stockholm may enact an ordinance or adopt a  
7 resolution declaring itself to be a premier resort area under par. (a) even if less than  
8 40 percent of the equalized assessed value of the taxable property within Stockholm  
9 is used by tourism-related retailers. The village may not impose the tax authorized  
10 under par. (b) unless the village board adopts a resolution proclaiming its intent to  
11 impose the tax and the resolution is approved by a majority of the electors in the  
12 village voting on the resolution at a referendum, to be held at the first spring primary  
13 or election or partisan primary or general election following by at least 70 days the  
14 date of adoption of the resolution.”

✓  
15       ~~**\*b0303/1.1\*612.** Page 633, line 2: after that line insert:~~

16       ~~“~~**\*b0303/1.1\*SECTION 1277e.** 66.0628 (1) of the statutes is renumbered 66.0628  
17 (1) (intro.) and amended to read:

18       66.0628 (1) (intro.) In this section, ~~“political subdivision” means a city, village,~~  
19 ~~town, or county.;~~

20       **\*b0303/1.1\*SECTION 1277ec.** 66.0628 (1) (a) of the statutes is created to read:  
21 66.0628 (1) (a) “Political subdivision” means a city, village, town, or county.

22       **\*b0303/1.1\*SECTION 1277ee.** 66.0628 (1) (b) of the statutes is created to read:  
23 66.0628 (1) (b) “Reasonable relationship” means that the cost charged by a  
24 political subdivision for a service provided to a person may not not exceed the

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political subdivision's reasonable direct costs that are associated with any activity undertaken by the political subdivision that is related to the fee.

**\*b0303/1.1\*SECTION 1277eg.** 66.0628 (4) of the statutes is created to read:

66.0628 (4) (a) Any person aggrieved by a fee imposed by a political subdivision because the person does not believe that the fee bears a reasonable relationship to the service for which the fee is imposed may appeal the reasonableness of the fee to the tax appeals commission by filing a petition with the commission within 60 days after the fee's imposition, as provided under s. 73.01 (5) with respect to income or franchise tax cases, and the commission's decision may be reviewed under s. 73.015. For appeals brought under this subsection, the filing fee required under s. 73.01 (5) (a) does not apply.

(b) With regard to an appeal filed with the tax appeals commission under par. (a), the political subdivision shall bear the burden of proof to establish that a reasonable relationship exists between the fee imposed and the services for which the fee is imposed.

*end of insert 633-2*

✓ **\*b0061/1.1\*613.** Page 633, line 12: after that line insert:

**\*b0061/1.1\*SECTION 1278d.** 70.03 of the statutes is renumbered 70.03 (1) and amended to read:

70.03 (1) "Real property", "real estate," and "land", when used in chs. 70 to 76, 78, and 79, include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto, except as provided in sub. (2) and except that for the purpose of time-share property, as defined in s. 707.02 (32), real property does not include recurrent exclusive use and

1 occupancy on a periodic basis or other rights, including, but not limited to,  
2 membership rights, vacation services and club memberships.

3 \*b0061/1.1\*SECTION 1278e. 70.03 (2) of the statutes is created to read:

4 70.03 (2) “Real property” and “real estate” do not include any permit or license  
5 required to place, operate, or maintain at a specific location one or more articles of  
6 personal property described under s. 70.04 (3) or any value associated with the  
7 permit or license.

8 \*b0061/1.1\*SECTION 1278g. 70.04 (3) of the statutes is created to read:

9 70.04 (3) “Personal property”, as used in chs. 70 to 79, includes an off-premises  
10 advertising sign. In this subsection, “off-premises advertising sign” means a sign  
11 that does not advertise the business or activity that occurs at the site where the sign  
12 is located.”

13 ✓ \*b0062/2.1\*614. Page 633, line 12: after that line insert:

14 \*b0062/2.1\*SECTION 1278h. 70.11 (3m) (a) (intro.) of the statutes is amended  
15 to read:

16 70.11 (3m) (a) (intro.) All real and personal property of a housing facility, not  
17 including a housing facility owned or used by a university fraternity or sorority,  
18 college fraternity or sorority, or high school fraternity or sorority, for which all of the  
19 following applies:

20 \*b0062/2.1\*SECTION 1278i. 70.11 (3m) (a) 4. of the statutes is created to read:

21 70.11 (3m) (a) 4. The facility is in existence and meets the requirements of this  
22 subsection on the effective date of this subdivision .... [LRB inserts date]”

23 \*b0063/2.1\*615. Page 633, line 12: after that line insert:

24 \*b0063/2.1\*SECTION 1278j. 70.11 (12) (c) of the statutes is created to read:

↓

1           70.11 (12) (c) All property of a resale store that is owned by a nonprofit  
2 organization that qualifies for the income tax exemption under section 501 (c) (3) of  
3 the Internal Revenue Code, if at least 50 percent of the revenue generated by the  
4 resale store is given to one other nonprofit organization located either in the same  
5 county where the resale store is located or in a county adjacent to the county where  
6 the resale store is located. In this paragraph, “resale store” means a store that  
7 primarily sells used tangible personal property at retail.”

8 ✓ ~~\*b0064/1.1\*616.~~ Page 633, line 12: after that line insert:

9           ~~“~~\*b0064/1.1\*SECTION 1278j. 70.11 (12) (a) of the statutes is amended to read:  
10           70.11 (12) (a) Property owned by units which are organized in this state of the  
11 following organizations: the Salvation Army; Goodwill Industries, not exceeding 10  
12 acres of property in any municipality; the Boy Scouts of America; the Boys’ Clubs of  
13 America; the Girl Scouts or Camp Fire Girls; the Young Men’s Christian Association,  
14 not exceeding 40 acres for property that is located outside the limit of any  
15 incorporated city or village and not exceeding 10 acres for property that is located  
16 inside the limit of any incorporated city or village; the Young Women’s Christian  
17 Association, not exceeding 40 acres for property that is located outside the limit of  
18 any incorporated city or village and not exceeding 10 acres for property that is located  
19 inside the limit of any incorporated city or village; Jewish Community Centers of  
20 North America, not exceeding 40 acres for property that is located outside the limit  
21 of any incorporated city or village and not exceeding 10 acres for property that is  
22 located inside the limit of any incorporated city or village; or any person as trustee  
23 for them of property used for the purposes of those organizations, provided no  
24 pecuniary profit results to any individual owner or member.”

↓

1 ✓ ✓ ~~\*b0097/2.25\*617.~~ Page 633, line 12: after that line insert:

2 ~~(\*b0097/2.25\*SECTION 1278c.~~ 70.11 (41m) of the statutes is repealed. (")

3 ✓ ✓ ~~\*b0348/P1.1\*618.~~ Page 633, line 12: after that line insert:

4 ~~(\*b0348/P1.1\*SECTION 1278g.~~ 70.11 (27) (a) 6m. of the statutes is amended to  
5 read:

6 70.11 (27) (a) 6m. "Storage" means the holding or safekeeping of raw materials  
7 or components before introduction into the production process; the holding,  
8 safekeeping or preservation of work in process or of components outside the  
9 production process; and the holding or safekeeping of finished products or of  
10 components after completion of the production process; whether or not any natural  
11 processes occur during that holding, safekeeping or preservation; but "storage" does  
12 not include the holding for 3 days or less of work in process to ensure the  
13 uninterrupted flow of all or part of the production process. "Storage" also does not  
14 include aging natural cheese.

15 \*b0348/P1.1\*SECTION 1278h. 70.11 (27) (a) 7. of the statutes is amended to  
16 read:

17 70.11 (27) (a) 7. "Used directly" means used so as to cause a physical or chemical  
18 change in raw materials or to cause a movement of raw materials, work in process  
19 or finished products, including aging natural cheese." *end of insert 633-12*

20 ✓ ✓ ~~\*b0065/P1.1\*619.~~ Page 633, line 14: delete lines 14 to 23 and substitute:

21 ~~"70.111 (18) SOLAR AND WIND ENERGY ENERGY SYSTEMS. Solar Biogas or synthetic~~  
22 *Insert 33-14* gas energy systems, solar energy systems, and wind energy systems. In this  
23 subsection, "biogas or synthetic gas energy system" means equipment which directly  
24 converts biomass, as defined under section 45K (c) (3) of the Internal Revenue Code,

1 as interpreted by the Internal Revenue Service, into biogas or synthetic gas,  
2 equipment which generates electricity, heat, or compressed natural gas exclusively  
3 from biogas or synthetic gas, equipment which is used exclusively for the direct  
4 transfer or storage of biomass, biogas, or synthetic gas, and any structure used  
5 exclusively to shelter or operate such equipment, or the portion of any structure used  
6 in part to shelter or operate such equipment that is allocable to such use, if all such  
7 equipment, and any such structure, is located at the same site, and includes manure,  
8 substrate, and other feedstock collection and delivery systems, pumping and  
9 processing equipment, gasifiers and digester tanks, biogas and synthetic gas  
10 cleaning and compression equipment, fiber separation and drying equipment, and  
11 heat recovery equipment, but does not include equipment or components that are  
12 present as part of a conventional energy system. In this subsection, “synthetic gas”  
13 is a gas that qualifies as a renewable resource under s. 196.378 (1) (h) 1. h. In this  
14 subsection, “solar energy system” means equipment which”.

*end of insert  
633-14*

15 ✓ ✓ **\*b0294/P1.1\*620.** Page 634, line 5: after that line insert:

16 **\*b0294/P1.1\*SECTION 1279d.** 70.114 (1) (b) 2. of the statutes is amended to  
17 read:

18 70.114 (1) (b) 2. For land purchased on or after July 1, 2011, “estimated value,”  
19 for the year during which land is purchased, means the lesser of the purchase price  
20 or the determination of the land’s equalized valuation under s. 70.57 in the year  
21 before the year during which the land is purchased, increased or decreased to reflect  
22 the annual percentage change in the equalized valuation of all property, excluding  
23 improvements, in the taxation district, as determined by comparing the most recent  
24 determination of equalized valuation under s. 70.57 for that property, except that if

*↓*

*Insert  
634-5*

1 the land was exempt from taxation in the year prior to the year during which the  
2 Department purchased the land, or enrolled in the forest cropland program under  
3 subch. I of ch. 77 or the managed forest land program under subch. VI of ch. 77 at the  
4 time of purchase, “estimated value,” for the year during which the land is purchased  
5 means the lesser of either the purchase price; ~~or the land’s equalized valuation under~~  
6 ~~s. 70.57~~ or an amount that would result in a payment under sub. (4) that is equal to  
7 \$10 per acre, ~~whichever is greater~~. “Estimated value,” for later years, means the  
8 value that was used for calculating the aid payment under this section for the prior  
9 year increased or decreased to reflect the annual percentage change in the equalized  
10 valuation of all property, excluding improvements, in the taxation district, as  
11 determined by comparing the most recent determination of equalized valuation  
12 under s. 70.57 for that property to the next preceding determination of equalized  
13 valuation under s. 70.57 for that property.” *end of insert 634-5*

14 ✓ ✓ \*b0001/P6.6\***621**. Page 634, line 24: delete the material beginning with “an”  
15 and ending with “s. 70.58” on page 635, line 1, and substitute “the state’s  
16 proportionate share of the tax that would be levied on the parcel if it were taxable”.

\*\*\*NOTE: This language is intended to properly implement the original instructions and has been vetted by Erin Probst at LFB.

17 ✓ ✓ \*b0060/P1.1\***622**. Page 635, line 3: delete lines 3 to 14.

18 ✓ ✓ \*b0007/P2.1\***623**. Page 635, line 16: after that line insert:

19 “\*b0007/P2.1\***SECTION 1287d**. 70.41 of the statutes is repealed.” *Q*

20 ✓ ✓ \*b0094/P2.2\***624**. Page 635, line 16: after that line insert:

21 *Q* \*b0094/P2.2\***SECTION 1287d**. 70.855 of the statutes is created to read:

↓

**70.855 State assessment of commercial property. (1) APPLICABILITY.** The

department of revenue shall assess real and personal property assessed as commercial property under s. 70.32 (2) (a) 2. if all of the following apply:

(a) The property owner and the governing body of the municipality where the property is located submit a written request to the department on or before March 1 of the year of the assessment to have the department assess the property owner's real and personal commercial property located in the municipality.

(b) The written request submitted under par. (a) specifies the items of personal property and parcels of real property for the department's assessment.

(c) The assessed value of the property owner's commercial property in the municipality in the previous year, as specified under par. (b), is at least \$24,000,000.

(d) The assessed value of the property owner's commercial property in the municipality in the previous year, as specified under par. (b), represents at least 9 percent of the total assessed value of all property in the municipality.

(e) The property is located in a 4th class city.

**(2) VALUATION.** (a) The department of revenue shall determine the full market value of the property subject to the request under sub. (1). The department may request from the property owner or the municipality where the property is located any information that the department considers necessary to perform its duties under this section. Failure to submit the requested information to the department shall result in denial of any right of redetermination by the tax appeals commission by the party failing to provide the requested information.

(b) The department shall determine the value of the property subject to the request under sub. (1) no later than June 1 and shall provide written notice to the

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property owner and the governing body of the municipality of its findings and the value it has determined for the affected property.

(c) Appeal of the determination of the department under this subsection shall be made to the tax appeals commission.

(3) ASSESSOR DUTY. The assessor of the municipality where the property is located shall use the department's valuation of the property under sub. (2) for determining the property's value on the assessment roll, adjusted, to the best of the assessor's ability, to reflect the assessment ratio of other property located in the municipality.

(4) COSTS. (a) The department of revenue shall impose a fee on each municipality in which commercial property is assessed under this section equal to the cost of the department's assessment of that property under this section. Except as provided in par. (b), each municipality that is assessed a fee under this paragraph shall collect the amount of the fee as a special charge against the taxable property located in the municipality, except that no municipality may apply the special charge disproportionately to owners of commercial property relative to owners of other property.

(b) If the department of revenue does not receive the fee imposed on a municipality under par. (a) by March 31 of the year following the department's determination under sub. (2) (b), the department shall reduce the distribution made to the municipality under s. 79.02 (2) (b) by the amount of the fee and shall transfer that amount to the appropriation under s. 20.566 (2) (ga).

\*b0348/P1.2\*625. Page 635, line 16: after that line insert:



1 **\*b0348/P1.2\*SECTION 1287g.** 70.995 (3) of the statutes is renumbered 70.995

2 (3) (a).

3 **\*b0348/P1.2\*SECTION 1287h.** 70.995 (3) (b) of the statutes is created to read:

4 70.995 (3) (b) For purposes of sub. (2) (c), entities that age natural cheese on  
5 behalf of others are considered establishments that primarily manufacture cheese  
6 under code 2022 of the Standard Industrial Classification Manual, 1987 edition,  
7 published by the U.S. office of management and budget, regardless of whether the  
8 entity that ages the natural cheese made or owns the cheese. For purposes of this  
9 paragraph, the process of aging natural cheese includes the aging, curing, or  
10 ripening of natural cheese.

11 **\*b0361/P2.1\*626.** Page 635, line 16: after that line insert:

12 **\*b0361/P2.1\*SECTION 1287d.** 70.995 (9) of the statutes is amended to read:

13 70.995 (9) Any aggrieved party may appeal a determination by the tax appeals  
14 commission under sub. (8) to the circuit court for Dane County under s. 73.015 or to  
15 the circuit court for the county where the taxpayer's commercial domicile, as defined  
16 in s. 71.01 (1b), is located, where the taxpayer owns other property, or where the  
17 taxpayer transacts business in this state. *end of insert 635-16*

18 **\*b0019/P5.1\*627.** Page 642, line 21: after that line insert:

19 **\*b0019/P5.1\*SECTION 1297d.** 71.01 (7r) (a) of the statutes is amended to read:

20 *Insert 21*  
21 *42* 71.01 (7r) (a) Notwithstanding sub. (6), ~~and except as provided in par. (b) for~~  
22 taxable years beginning before January 1, 2014, for purposes of computing  
23 amortization or depreciation, "Internal Revenue Code" means the federal Internal  
24 Revenue Code as amended to December 31, 2000, except that property that, under  
s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986

1 under the Internal Revenue Code as amended to December 31, 1980, shall continue  
2 to be depreciated under the Internal Revenue Code as amended to  
3 December 31, 1980.

4 \*b0019/P5.1\*SECTION 1297e. 71.01 (7r) (b) of the statutes is repealed.

5 \*b0019/P5.1\*SECTION 1297f. 71.01 (7r) (c) of the statutes is amended to read:

6 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to  
7 extending the increased expense deduction under section 179 of the Internal  
8 Revenue Code, applies to property used in farming that is acquired and placed in  
9 service in taxable years beginning ~~on or~~ after December 31, 2007, and before January  
10 1, 2008 2010, and used by a person who is actively engaged in farming. For purposes  
11 of this paragraph, "actively engaged in farming" has the meaning given in 7 CFR  
12 1400.201, and "farming" has the meaning given in section 464 (e) (1) of the Internal  
13 Revenue Code." *le*

14 ✓ ~~\*b0378/2.1\*628. Page 642, line 21: after that line insert:~~

15 *le* \*b0378/2.1\*SECTION 1297h. 71.01 (10) (intro.) of the statutes is amended to  
16 read:

17 71.01 (10) (intro.) "Small business stock" means an equity security, sold before  
18 January 1, 2014, that the taxpayer has held for at least 5 years and that is issued by  
19 a corporation that, on the December 31 before acquisition by the taxpayer, or, for a  
20 corporation which was incorporated during the calendar year in which the stock is  
21 issued, as of the date of the acquisition of the stock, fulfills all of the following  
22 requirements and so certifies to the taxpayer upon acquisitions." *end of insel 642-2)*

23 ✓ ✓ \*b0346/P4.1\*629. Page 643, line 3: after that line insert: